

WEST CENTRAL COMMUNITY ACTION
INDEPENDENT AUDITOR'S REPORTS
FINANCIAL STATEMENTS AND SUPPLEMENTAL INFORMATION
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
YEAR ENDED SEPTEMBER 30, 2015

WEST CENTRAL COMMUNITY ACTION

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WEST CENTRAL COMMUNITY ACTION

BOARD OF DIRECTORS

Executive Board of Directors

Lynn Grobe	President
Trista Fusselman	Vice President
Dr. Ken Burkhardt	Secretary

Board Members

Representing			
<u>County</u>	<u>Government</u>	<u>Private</u>	<u>Low-Income</u>
Cass	Mark Wedemeyer	Dr. Ken Burkhardt	Vacant
Crawford	Eric Skoog	Kyle Schultz	Vacant
Fremont	Earl Hendrickson	Rayann West	Becky Fichter
Harrison	Walter Utman	Trista Fusselman	Joan Martens
Mills	Ron Kohn	Coleen Driscoll	Dr. John Zimmer
Monona	Tom Brouillette	Vacant	Richard Swain
Montgomery	Steve Ratcliff	Vacant	Vacant
Page	Elaine Armstrong	Margaret Burns	Rose Maxwell
Pottawattamie	Lynn Grobe	Darlene McMartin	Chris Ritter
Shelby	Charles Parkhurst	Bryan Swain	Judith Knapp

Agency Officials

Joel Dirks	Executive Director
Barb English	Fiscal Officer
Dennis Lawson	Human Resource Director
Debra Martens	Child & Adult Care Service Director
Carrie Sanderfer	Head Start/Early Head Start Director
Kelly Mahlberg	Energy/Housing Director
Wendy Mueller	LIHEAP/CSBG Director
Stephanie Mayne	WIC Director
Ivy Nielsen	Senior Aide Project Director
Brittany Schoof	Executive Secretary
Mary Cummings	FaDSS Director

The Board of Directors and Officers of West Central Community Action represent each of the counties. The board members shall serve as follows:

- One-third shall be persons who are currently on a Board of Supervisors or their designee and appointed each January by each county board.
- One-third shall be persons who are representatives of business, industry, labor, religious, welfare and education organizations, or other major interest groups. Individuals are nominated by these interest groups and elected by the Organization's Board of Directors to a three year term with no limit on the number of terms they may serve.
- At least one-third shall be persons who, according to federal guidelines, have incomes at or below poverty level and are elected by such persons, or are representatives elected by such persons for a three year term with no limit on the number of terms they may serve.

Gronewold, Bell, Kyhnn & Co. P.C.

CERTIFIED PUBLIC ACCOUNTANTS • BUSINESS AND FINANCIAL CONSULTANTS

1910 EAST 7th STREET BOX 369
ATLANTIC, IOWA 50022-0369
(712) 243-1800
FAX (712) 243-1265
CPA@GBKCO.COM

MARK D. KYHNN
DAVID L. HANNASCH
KENNETH P. TEGELS
CHRISTOPHER J. NELSON
DAVID A. GINTHER

INDEPENDENT AUDITOR'S REPORT

To the Board of Directors
West Central Community Action
Harlan, Iowa

Report on the Financial Statements

We have audited the accompanying Statement of Financial Position of West Central Community Action as of September 30, 2015 and the related Statements of Activities, Functional Expenses and Cash Flows for the year then ended, and the related Notes to the Financial Statements.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America. This includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with accounting principles generally accepted in the United States of America, and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the Agency's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Agency's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

To the Board of Directors
West Central Community Action

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Opinion

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of West Central Community Action as of September 30, 2015 and the changes in its net assets and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

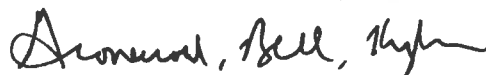
Other Matters

Required Supplementary Information

Our audit was conducted for the purpose of forming an opinion on the financial statements taken as a whole. We previously audited, in accordance with the standards referred to in the third paragraph of this report, the financial statements for the year ended September 30, 2014 (which are not presented herein) and expressed an unmodified opinion on those financial statements. The supplementary information included on page 1 and on Schedules 1 through 24, including the Schedule of Expenditures of Federal Awards required by U.S. Office of Management and Budget (OMB) Circular A-133, Audits of States, Local Governments and Non-Profit Organizations, is presented for purposes of additional analysis and is not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in our audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the basic financial statements taken as a whole.

Other Reporting Required by Government Auditing Standards

In accordance with Government Auditing Standards, we have also issued our report dated January 26, 2016 on our consideration of West Central Community Action's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts, grant agreements, and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with Government Auditing Standards in considering West Central Community Action's internal control over financial reporting and compliance.

 + W. P. C.

Atlantic, Iowa
January 26, 2016

WEST CENTRAL COMMUNITY ACTION
Statement of Financial Position
All Funds
September 30, 2015

ASSETS	Administrative Fund	Program Funds	Plant Fund	Total
Cash	\$ 1,307,311	\$ --	\$ --	\$ 1,307,311
Investments	304,297	32,338	--	336,635
Accrued interest receivable	303	--	--	303
Receivables:				
Grantor agencies	--	1,128,855	--	1,128,855
Other sources	56,667	--	--	56,667
Due from other funds	59,404	--	--	59,404
Property and equipment at cost, less accumulated depreciation of \$2,307,204	--	--	2,707,697	2,707,697
Total Assets	<u>\$ 1,727,982</u>	<u>\$ 1,161,193</u>	<u>\$ 2,707,697</u>	<u>\$ 5,596,872</u>
LIABILITIES AND NET ASSETS				
Liabilities				
Payables:				
Accounts	\$ 89,827	\$ 123,398	\$ --	\$ 213,225
Due to other funds	--	59,404	--	59,404
Accrued salaries and benefits	63,209	358,621	--	421,830
Compensated absences	340,085	--	--	340,085
Advances from grantors and others	--	206,517	--	206,517
Notes payable	721,057	--	--	721,057
Total Liabilities	1,214,178	747,940	--	1,962,118
Net Assets				
Unrestricted	513,804	--	1,350,477	1,864,281
Temporarily restricted by grantor agencies	--	413,253	1,357,220	1,770,473
Total Net Assets	<u>513,804</u>	<u>413,253</u>	<u>2,707,697</u>	<u>3,634,754</u>
Total Liabilities and Net Assets	<u>\$ 1,727,982</u>	<u>\$ 1,161,193</u>	<u>\$ 2,707,697</u>	<u>\$ 5,596,872</u>

See notes to financial statements.

WEST CENTRAL COMMUNITY ACTION
Statement of Activities
All Funds
Year Ended September 30, 2015

	Administrative Fund	Program Funds	Plant Fund	Total
Revenues:				
Governmental Funding Sources:				
Iowa Dept. of Human Rights	\$ --	\$ 4,758,645	\$ --	\$ 4,758,645
U.S. Dept. of Health & Human Services	--	5,703,388	--	5,703,388
Iowa Dept. of Public Health	--	409,721	--	409,721
Iowa Dept. of Education	--	1,198,405	--	1,198,405
Iowa Dept. of Human Services	--	1,165,462	--	1,165,462
Various	--	948,024	--	948,024
In-Kind Contributions	--	1,977,823	--	1,977,823
Public Support and Contributions	46,157	95,375	--	141,532
Co-funding	--	451,303	--	451,303
Investment in Plant	--	--	157,410	157,410
Investment Income	2,649	48	--	2,697
Gain on Sale of Equipment	--	12,769	--	12,769
Interfund Transfers	--	1,701	(1,701)	--
Miscellaneous	117,252	241,517	--	358,769
Total Revenues	<u>166,058</u>	<u>16,964,181</u>	<u>155,709</u>	<u>17,285,948</u>
Expenses:				
Head Start	--	6,687,975	--	6,687,975
Community Services Block Grant (CSBG)	--	451,303	--	451,303
Child and Adult Care Food Program (CACFP)	--	1,230,070	--	1,230,070
Women, Infants and Children (WIC)	--	410,583	--	410,583
Low-Income Home Energy Assistance Program (LIHEAP)	--	3,039,872	--	3,039,872
Weatherization Assistance	--	592,856	--	592,856
Senior Community Services	--	577,563	--	577,563
Wrap Around Child Care	--	274,363	--	274,363
Child Care Resource & Referral (CCR&R)	--	766,831	--	766,831
Family Development	--	444,037	--	444,037
Early Childhood Iowa	--	279,827	--	279,827
Outreach	--	1,367,165	--	1,367,165
Other Programs	--	807,072	--	807,072
Administration	21,524	--	--	21,524
Depreciation	--	--	241,991	241,991
Total Expenses	<u>21,524</u>	<u>16,929,517</u>	<u>241,991</u>	<u>17,193,032</u>
Change in Net Assets	144,534	34,664	(86,282)	92,916
Net Assets - Beginning of Year	<u>369,270</u>	<u>378,589</u>	<u>2,793,979</u>	<u>3,541,838</u>
Net Assets - End of Year	<u>\$ 513,804</u>	<u>\$ 413,253</u>	<u>\$ 2,707,697</u>	<u>\$ 3,634,754</u>

See notes to financial statements.

WEST CENTRAL COMMUNITY ACTION
Statement of Functional Expenses
Administrative Fund and Program Funds
Year Ended September 30, 2015

	Administrative Fund	Program Funds	Total
Salaries and wages	\$ 420,558	\$ 5,355,618	\$ 5,776,176
Fringe benefits	105,687	1,535,345	1,641,032
Assistance to individuals	874	4,713,098	4,713,972
Professional fees	33,545	92,100	125,645
Travel	17,843	224,213	242,056
Occupancy	51,444	659,753	711,197
Utilities and telephone	18,434	198,023	216,457
Supplies and materials	21,375	525,144	546,519
Building and equipment	8,417	145,566	153,983
Printing, publications, and postage	42,272	110,635	152,907
Insurance	17,894	85,212	103,106
Interest expense	10,595	20,692	31,287
Co-funding	--	451,303	451,303
In-Kind:			
Labor	--	380,670	380,670
Materials and other	--	1,597,153	1,597,153
Miscellaneous	<u>10,388</u>	<u>97,190</u>	<u>107,578</u>
Total Expenses before Allocation of Indirect Costs	759,326	16,191,715	16,951,041
Allocation of Indirect Costs	<u>(737,802)</u>	<u>737,802</u>	<u>--</u>
Total Expenses	<u>\$ 21,524</u>	<u>\$ 16,929,517</u>	<u>\$ 16,951,041</u>

See notes to financial statements.

WEST CENTRAL COMMUNITY ACTION
Statement of Cash Flows
Year Ended September 30, 2015

Cash flows from operating activities:	
Cash received from State agencies	\$ 7,799,877
Cash received from Federal grantors	5,407,497
Contributions received	141,532
Investment income	2,783
Other receipts	1,273,933
Cash paid to employees and suppliers	(14,435,342)
Interest paid	(31,287)
Net cash provided by operating activities	<u>158,993</u>
Cash flows from investing activities:	
Change in investments	23,244
Payments to acquire property and equipment	(157,410)
Proceeds on sale of equipment	14,470
Net cash used in investing activities	<u>(119,696)</u>
Cash flows from financing activities:	
Payments on notes payable	<u>(28,004)</u>
Net increase in cash and cash equivalents	11,293
Cash and cash equivalents at beginning of year	<u>1,328,356</u>
Cash and cash equivalents at end of year	<u><u>\$ 1,339,649</u></u>
Reconciliation of cash and cash equivalents to the balance sheet:	
Cash	\$ 1,307,311
Cash and cash equivalents in investments	<u>32,338</u>
	<u><u>\$ 1,339,649</u></u>

(continued next page)

WEST CENTRAL COMMUNITY ACTION
Statement of Cash Flows - Continued
Year Ended September 30, 2015

Reconciliation of change in net assets to net cash provided by operating activities:	
Change in net assets	\$ 92,916
Adjustments to reconcile change in net assets to net cash provided by operating activities:	
Depreciation	241,991
Gain on sale of equipment	(12,769)
Changes in assets and liabilities:	
Interest receivable	86
Accounts receivable	(80,540)
Accounts payable	(148,456)
Accrued salaries and benefits	65,176
Compensated absences	5,766
Advances from grantors and others	(5,177)
Total adjustments	<u>66,077</u>
Net cash provided by operating activities	<u>\$ 158,993</u>

See notes to financial statements.

WEST CENTRAL COMMUNITY ACTION
Notes to Financial Statements
September 30, 2015

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. Reporting Entity

West Central Community Action (the Agency), a not-for-profit corporation, is a community action agency that serves the Iowa counties of Cass, Crawford, Fremont, Harrison, Mills, Monona, Montgomery, Page, Pottawattamie, and Shelby. West Central Community Action is exempt from income tax under Section 501(c)(3) of the Internal Revenue Code and a similar section of the Iowa income tax law which provide tax exemption for corporations organized and operated exclusively for religious, charitable or educational purposes. The Agency is required to file a Form 990 (which is subject to audit by the Internal Revenue Service) annually, to maintain its exempt status. The Agency's open audit periods are for years ended September 30, 2012 through 2015.

West Central Community Action administers various programs funded by Federal, State and local governmental bodies. Each program is accounted for as a separate fund. As indicated on Exhibit B, the Agency received approximately 77% of its revenues from five governmental funding sources. The Agency has renewed substantially all of these governmental funding sources for fiscal year October 1, 2015 to September 30, 2016.

The Agency's financial statements are prepared in accordance with accounting principles generally accepted in the United States of America as prescribed by the Financial Accounting Standards Board for non-profit corporations.

B. Fund Accounting

The accounts of West Central Community Action are organized on the basis of funds, each of which is considered to be a separate accounting entity. The operations of each fund are accounted for by providing a separate set of self-balancing accounts which comprise its assets, liabilities, net assets, revenues and expenses. The various funds are summarized as follows in the financial statements:

Administrative Fund - The Administrative Fund represents funds derived from local sources such as donations and miscellaneous activities. The Agency's overall management and administrative expenses are charged to the Indirect Fund, which is part of the Administrative Fund and then allowable indirect costs are allocated to the various programs which the Agency administers.

Program Funds - Program Funds are used to account for the revenues and expenses that are contractually restricted by the funding source for specific purposes.

Plant Fund - The Plant Fund is used to accumulate the net investment in fixed assets and to account for the unexpended resources contributed specifically for the purpose of acquiring fixed assets for the Agency.

WEST CENTRAL COMMUNITY ACTION
Notes to Financial Statements
September 30, 2015

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued

C. Basis of Accounting

Basis of accounting refers to when revenues and expenses are recognized in the accounts and reported in the financial statements. Basis of accounting relates to the timing of the measurements made, regardless of the measurement focus applied.

The accompanying financial statements have been prepared on the accrual basis of accounting in conformity with U.S. generally accepted accounting principles. Revenues are recognized when earned and expenses are recorded when the liability is incurred.

Purchases of property and equipment providing future benefits are recorded as expenses in the program at the time of purchase and capitalized in the plant fund.

D. Basis of Presentation

Net assets and revenues, expenses, gains and losses are classified based on the existence or absence of donor-imposed restrictions. Accordingly, the net assets of the Agency and changes therein are classified and reported as follows:

Unrestricted Net Assets - Net assets that are not subject to donor-imposed stipulations.

Temporarily Restricted Net Assets - Temporarily restricted net assets are those whose use by the Agency has been limited by grantor agencies to a specific time period or purpose.

Revenues are reported as increases in unrestricted net assets unless use of the related assets is limited by donor-imposed restrictions. Expenses are reported as decreases in unrestricted net assets. Gains and losses on investments and other assets or liabilities are reported as increases or decreases in unrestricted net assets unless their use is restricted by explicit donor stipulation or by law.

E. Assets, Liabilities and Net Assets

The following accounting policies are followed in preparing the combined Statement of Financial Position:

Cash and Cash Equivalents - The Agency considers demand deposits and all other highly liquid investments with a maturity of three months or less when purchased to be cash equivalents.

Investments - Investments are stated at fair value. Securities traded on a national or international exchange are valued at the last reported sales price at current exchange rates. Investment income or loss (including realized gains and losses on investments, interest and dividends) is included in the excess of revenues over expenses (expenses over revenues) unless the income or loss is restricted by donor or law. Unrealized gains or losses are recorded in investment income (loss) on trading securities and as a change in net assets on available for sale and held to maturity securities.

WEST CENTRAL COMMUNITY ACTION
Notes to Financial Statements
September 30, 2015

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued

Receivables from Grantor Agencies - Reimbursement procedures used for grants and contracts may result in timing differences between program reimbursements and expenditures as of the beginning and end of the year. Receivables from grantor agencies represent an excess of expenses over cash basis reimbursements at year end.

All receivables are considered fully collectible. Accordingly, no provision for uncollectible amounts has been recorded.

Receivables/Payables from Other Funds - During the course of operations, numerous transactions occur between individual funds for goods provided or services rendered. To the extent that certain transactions between funds had not been paid or received as of September 30, 2015, balances of interfund amounts receivable or payable have been recorded.

Prepaid Expenses - Prepaid expenses consist of the unexpired portion of insurance premiums for Agency auto, liability, property damage, and worker's compensation coverage. There were no material prepaid expenses as of September 30, 2015.

Property and Equipment - Property and equipment are valued at historical cost or estimated cost if actual historical cost is not available. Donated fixed assets are valued at their estimated fair value on the date of donation.

Property and equipment purchased are recorded as expenses in the fund purchasing the asset. The purchases are then capitalized in the Plant Fund accumulating the net investment in fixed assets. Depreciation has been provided in the Plant Fund using the straight-line method over the estimated useful lives of the respective assets, generally 5 to 40 years. The depreciated cost of the property and equipment does not purport to be either a realizable value or a replacement value.

Expenses for maintenance, repairs and minor replacements are charged to the current year, while the cost for major replacements and betterments are capitalized into the Plant Fund. The cost of assets disposed of is deleted. No interest costs were capitalized during the year ended September 30, 2015.

Advances from Grantors - Advances from grantors represents an excess of cash advances by the funding source over accrued expenses at year end.

Compensated Absences - Employees of the Agency accumulate a limited amount of earned but unused vacation payable to employees. Amounts representing the cost of compensated absences are recorded as liabilities of the Administrative Fund. This liability has been computed based on rates of pay in effect at September 30, 2015.

Advertising and Promotion Costs - Advertising and promotion costs are expensed as they are incurred. Advertising and promotion costs totaled \$29,122 during the year ended September 30, 2015.

WEST CENTRAL COMMUNITY ACTION
Notes to Financial Statements
September 30, 2015

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued

F. In-Kind Contributions

The Agency recognizes donated labor, services, materials and rent-free or rent-reduced usage of facilities and equipment as in-kind revenues at the time the services and materials are received. These in-kind contributions and the corresponding expense are valued at their estimated fair market value and recognized in the financial statements in accordance with grant requirements.

G. Total Column

The total column on the combined statements of financial position, activities, and functional expenses is presented only to facilitate financial analysis. Data in these columns does not present financial position or results of operations in conformity with accounting principles generally accepted in the United States of America. Neither is such data comparable to a consolidation.

H. Use of Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

NOTE 2 - INDIRECT COST RATE AGREEMENT

West Central Community Action entered into an Indirect Cost Rate Agreement with their cognizant agency, Department of Health and Human Services, setting a predetermined Indirect Cost Rate of 10.7% from October 1, 2012 to September 30, 2015. The Indirect Cost allowed is calculated by multiplying the approved rate (10.7%) times the allocation base. The allocation base is the Agency's direct salaries and wages, including fringe benefits and is applicable to all programs. The use of the Indirect Cost Rate allows for an allocation process of the Agency's costs that are incurred for common or joint objectives and, therefore, cannot be readily and specifically identified with a particular project or activity.

WEST CENTRAL COMMUNITY ACTION
Notes to Financial Statements
September 30, 2015

NOTE 3 - DEPOSITS AND INVESTMENTS

The Agency's deposits at September 30, 2015 were entirely covered by Federal depository insurance, collateralized with securities or letters of credit held by the Agency or the Agency's agent in the Agency's name, or by a multiple financial institution collateral pool in accordance with Chapter 12C of the Code of Iowa. This chapter provides for additional assessments against the depositories to insure there will be no loss of public funds.

Investments are stated as indicated in Note 1. All cash and certificates of deposit are considered deposits and, therefore, not subject to market value fluctuations. The composition of investments is as set forth below:

Cash and cash equivalents	\$ 32,338
Certificates of deposit	<u>304,297</u>
	<u>\$ 336,635</u>

Investment income is composed entirely of interest income for the year ended September 30, 2015.

WEST CENTRAL COMMUNITY ACTION
Notes to Financial Statements
September 30, 2015

NOTE 4 - PROPERTY AND EQUIPMENT

A summary of property and equipment comprising the plant fund at September 30, 2015, categorized by acquiring program/source, is as follows:

<u>Acquiring Program/Source</u>	<u>Land and Buildings</u>	<u>Vehicles</u>	<u>Equipment</u>	<u>Total</u>
General Agency	\$ 344,502	\$ --	\$ 2,473	\$ 346,975
Shelby County Early Childhood Center	1,224,249	--	39,408	1,263,657
Harlan Administrative Building	399,172	--	57,571	456,743
Head Start	71,161	381,409	652,674	1,105,244
Child Care Resource & Referral	--	--	86,255	86,255
PCE Empowerment	--	--	4,624	4,624
CSBG	--	--	16,356	16,356
Family Development	--	--	3,350	3,350
Women, Infants and Children	--	75,198	8,745	83,943
Senior Aides	--	--	3,078	3,078
LIHEAP	--	--	7,892	7,892
Weatherization - HEAP	--	17,817	33,400	51,217
Early Head Start ARRA	996,389	274,560	211,548	1,482,497
Early Head Start	--	--	33,940	33,940
Early Head Start - State	--	--	2,155	2,155
Weatherization - DOE ARRA	--	34,510	18,743	53,253
Weatherization Pool	--	--	2,031	2,031
Indirect Cost Pool	--	--	11,691	11,691
Total Cost	3,035,473	783,494	1,195,934	5,014,901
Less Accumulated Depreciation	(835,271)	(740,215)	(731,718)	(2,307,204)
Net	<u>\$2,200,202</u>	<u>\$ 43,279</u>	<u>\$ 464,216</u>	<u>\$ 2,707,697</u>

The components of the Agency's accumulated depreciation at September 30, 2015 are as follows:

	<u>Buildings</u>	<u>Vehicles</u>	<u>Equipment</u>	<u>Total</u>
Balance Beginning of Year	\$ 735,984	\$ 796,493	\$ 658,590	\$ 2,191,067
Current Year Depreciation	99,287	28,126	114,578	241,991
Less Disposals	--	(84,404)	(41,450)	(125,854)
Balance End of Year	<u>\$ 835,271</u>	<u>\$ 740,215</u>	<u>\$ 731,718</u>	<u>\$ 2,307,204</u>

WEST CENTRAL COMMUNITY ACTION
Notes to Financial Statements
September 30, 2015

NOTE 5 - NOTES PAYABLE

Notes payable consist of the following at September 30, 2015:

Note payable to bank	\$ 240,347
Note payable to U.S. Department of Agriculture (USDA)	448,185
Note payable to U.S. Department of Agriculture (USDA)	<u>32,525</u>
	<u>\$ 721,057</u>

The bank note payable of \$240,347 is payable in monthly installments of \$2,268, which consists of principal and interest computed at 4.19% per annum through October, 2026. The note is secured by a mortgage agreement on a commercial building owned and occupied by the Agency.

The note payable to the USDA of \$448,185 is payable in monthly installments of \$2,300, which consists of principal and interest computed at 4.25% per annum through May, 2043. The note is secured by a mortgage agreement on a commercial building owned and occupied by the Agency.

The note payable to the USDA of \$32,525 is payable in monthly installments of \$373, which consists of principal and interest computed at 4.25% per annum through June, 2024. The note is secured by a mortgage agreement on a commercial building owned and occupied by the Agency.

The principal and interest payments required on the notes payable for the next five and subsequent years are as follows:

<u>Year ending September 30,</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2016	\$ 29,138	\$ 30,154	\$ 59,292
2017	30,484	28,808	59,292
2018	31,805	27,487	59,292
2019	33,183	26,109	59,292
2020	34,552	24,740	59,292
2021-2043	<u>561,895</u>	<u>245,156</u>	<u>807,051</u>
	<u>\$ 721,057</u>	<u>\$ 382,454</u>	<u>\$ 1,103,511</u>

WEST CENTRAL COMMUNITY ACTION
Notes to Financial Statements
September 30, 2015

NOTE 6 - LEASE COMMITMENT

West Central Community Action leases office space under operating leases which may be canceled by either party by giving written notice ranging from thirty to ninety days of their intention to vacate the lease. The Agency also leases copy machines and mailing systems under non-cancelable operating leases expiring through August, 2020.

Rental expense under all non-cancelable operating leases for the year ended September 30, 2015 totaled approximately \$14,600.

NOTE 7 - PENSION AND RETIREMENT BENEFITS

Iowa Public Employees Retirement System

The Agency contributes to the Iowa Public Employees Retirement System (IPERS) which is identified as a cost-sharing multiple-employer defined benefit pension plan administered by the State of Iowa. IPERS provides retirement and death benefits which are established by State statute to plan members and beneficiaries. IPERS issues a publicly available financial report that includes financial statements and required supplementary information. The report may be obtained by writing to IPERS, P.O. Box 9117, Des Moines, Iowa, 50306-9117.

Plan members are required to contribute 5.95% of their annual salary and the Agency is required to contribute 8.93% of annual covered payroll. Contribution requirements are established by State statute. The Agency's contribution to IPERS for the year ended September 30, 2015 was approximately \$430,000, equal to the required contribution for the year, while the employees contributed approximately \$287,900.

Tax-Sheltered Annuity

The Agency has established a tax-sheltered annuity arrangement. The plan is available to all employees who normally work more than 20 hours per week.

Under the terms of the plan, the Agency makes a matching contribution up to the current IPERS rate (see above for rates) of the annual salary for each employee participating in the plan who elected not to participate in IPERS when the Agency began contributing to IPERS. Amounts credited to individual participants are 100 percent vested immediately. The accumulated monies are paid upon a participant's retirement or termination.

For the year ended September 30, 2015, the Agency's contributions amounted to \$ 10,175.

WEST CENTRAL COMMUNITY ACTION
Notes to Financial Statements
September 30, 2015

NOTE 8 - COUNTY CONTRIBUTIONS

The Agency received county support totaling \$44,850 in fiscal year 2015 which is included in public support and contributions in the administrative fund. The following table shows the breakdown of the county contributions.

Cass County	\$ 4,000
Crawford County	3,500
Fremont County	3,500
Harrison County	4,350
Mills County	3,000
Monona County	2,000
Montgomery County	3,000
Page County	3,500
Pottawattamie County	15,000
Shelby County	3,000
	<hr/>
	\$ 44,850

NOTE 9 - COMMITMENTS AND CONTINGENCIES

Federal Assistance Grants

West Central Community Action receives a significant portion of its revenues from government grants and contracts, all of which are subject to audit by the federal government. The ultimate determination of amounts received under these programs generally is based upon allowable costs reported to and audited by the government. Until such audits have been completed and final settlement reached, there exists a contingency to refund any amount received in excess of allowable costs. Management is of the opinion that no material liability will result from such audits, therefore no liability is accrued on these financial statements.

Agency Risk Management

West Central Community Action is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. These risks are covered by commercial insurance purchased from independent third parties. Settled claims from these risks have not exceeded commercial insurance coverage for the past three years.

Subsequent Event

The Agency has evaluated all subsequent events through January 26, 2016, the date the financial statements were available to be issued.

* * *

SUPPLEMENTAL INFORMATION

WEST CENTRAL COMMUNITY ACTION
Schedule of Activities - Program Funds
Year Ended September 30, 2015

	Head Start - Early Head Start	CSBG
Revenues:		
Governmental Funding Sources:		
Iowa Department of Human Rights	\$ --	\$ 451,303
U.S. Department of Health and Human Services	5,703,388	--
Iowa Department of Public Health	--	--
Iowa Department of Education	--	--
Iowa Department of Human Services	--	--
Various	138,171	--
In-Kind Contributions	821,359	--
Public Support and Contributions	2,400	--
Co-funding	--	--
Investment income	--	--
Gain (loss) on sale of equipment	14,470	--
Interfund transfers	--	--
Miscellaneous	8,187	--
Total Revenues	6,687,975	451,303
Expenses:		
Salaries and wages	3,191,365	--
Fringe benefits	965,153	--
Assistance to individuals	1,284	--
Professional fees	81,066	--
Travel	136,531	--
Occupancy	289,450	--
Utilities and telephone	85,897	--
Supplies and materials	435,271	--
Buildings and equipment	85,868	--
Printing, publications and postage	57,774	--
Insurance	57,644	--
Interest expense	--	--
Miscellaneous	34,566	--
Co-Funding	--	451,303
In-Kind:		
Labor	295,957	--
Materials and other	525,402	--
Total Expenses Before Allocation of Indirect Costs	6,243,228	451,303
Allocation of Indirect Costs	444,747	--
Total Expenses	6,687,975	451,303
Excess of Revenues Over Expenses	--	--
Net Assets at Beginning of Year	--	--
Net Assets at End of Year	\$ --	\$ --

(continued next page)

<u>CACFP Homes</u>	<u>CACFP Centers</u>	<u>WIC</u>	<u>LIHEAP</u>
\$ --	\$ --	\$ --	\$ 3,039,843
--	--	--	--
--	--	409,721	--
965,922	232,483	--	--
--	--	--	--
--	--	680	--
--	--	--	--
--	--	--	29
31,665	--	182	--
--	--	--	--
--	--	--	--
--	--	--	--
--	--	--	--
997,587	232,483	410,583	3,039,872
105,202	26,717	175,094	187,035
31,658	5,896	50,570	50,922
829,788	196,380	--	2,698,997
--	--	11,034	--
3,477	--	13,598	3,094
4,806	--	28,671	41,248
737	--	9,975	2,050
632	--	30,117	13,013
--	--	54,098	98
2,618	--	3,701	17,596
--	--	3,153	--
--	--	--	--
4,025	--	6,426	358
--	--	--	--
--	--	--	--
--	--	--	--
982,943	228,993	386,437	3,014,411
14,644	3,490	24,146	25,461
997,587	232,483	410,583	3,039,872
--	--	--	--
--	--	--	--
\$ --	\$ --	\$ --	\$ --

WEST CENTRAL COMMUNITY ACTION
Schedule of Activities - Program Funds - Continued
Year Ended September 30, 2015

	<u>HEAP</u>	<u>Department of Energy</u>
Revenues:		
Governmental Funding Sources:		
Iowa Department of Human Rights	\$ 303,801	\$ 242,798
U.S. Department of Health and Human Services	--	--
Iowa Department of Public Health	--	--
Iowa Department of Education	--	--
Iowa Department of Human Services	--	--
Various	--	--
In-Kind Contributions	--	--
Public Support and Contributions	--	--
Co-funding	--	--
Investment income	--	--
Gain (loss) on sale of equipment	--	--
Interfund transfers	--	--
Miscellaneous	--	--
	<hr/>	<hr/>
Total Revenues	303,801	242,798
Expenses:		
Salaries and wages	--	--
Fringe benefits	--	--
Assistance to individuals	295,235	242,798
Professional fees	--	--
Travel	--	--
Occupancy	--	--
Utilities and telephone	--	--
Supplies and materials	--	--
Buildings and equipment	--	--
Printing, publications and postage	--	--
Insurance	2,745	--
Interest expense	--	--
Miscellaneous	5,821	--
Co-Funding	--	--
In-Kind:		
Labor	--	--
Materials and other	--	--
	<hr/>	<hr/>
Total Expenses Before Allocation of Indirect Costs	303,801	242,798
Allocation of Indirect Costs	<hr/>	<hr/>
Total Expenses	303,801	242,798
Excess of Revenues Over Expenses	--	--
Net Assets at Beginning of Year	<hr/>	<hr/>
Net Assets at End of Year	<u>\$ --</u>	<u>\$ --</u>

(continued next page)

<u>Utility Company</u>	<u>Senior Community Services</u>	<u>Wrap Around</u>	<u>Child Care Resource and Referral</u>
\$ 318,377	\$ --	\$ --	\$ --
--	--	--	--
--	--	--	--
--	--	--	--
--	--	274,363	611,272
--	469,593	--	--
--	108,205	--	154,133
--	--	--	--
--	(236)	--	--
--	--	--	--
--	--	--	--
--	--	--	--
--	1	--	1,426
318,377	577,563	274,363	766,831
--	372,413	154,473	310,045
--	42,079	48,020	82,700
318,377	--	--	55,936
--	--	--	--
--	3,909	3,422	25,141
--	2,879	31,278	32,661
--	1,685	9,375	9,509
--	692	4,516	16,821
--	--	--	850
--	1,130	414	14,680
--	--	1,190	2,537
--	--	--	--
--	220	8	19,794
--	--	--	--
--	5,751	--	12,806
--	102,454	--	141,327
318,377	533,212	252,696	724,807
--	44,351	21,667	42,024
318,377	577,563	274,363	766,831
--	--	--	--
--	--	--	--
\$ --	\$ --	\$ --	\$ --

WEST CENTRAL COMMUNITY ACTION
Schedule of Activities - Program Funds - Continued
Year Ended September 30, 2015

	Family Development and Self- Sufficiency	Early Childhood Iowa
Revenues:		
Governmental Funding Sources:		
Iowa Department of Human Rights	\$ 402,523	\$ --
U.S. Department of Health and Human Services	--	--
Iowa Department of Public Health	--	--
Iowa Department of Education	--	--
Iowa Department of Human Services	--	279,827
Various	--	--
In-Kind Contributions	40,914	--
Public Support and Contributions	--	--
Co-funding	--	--
Investment income	--	--
Gain (loss) on sale of equipment	--	--
Interfund transfers	--	--
Miscellaneous	600	--
Total Revenues	444,037	279,827
Expenses:		
Salaries and wages	238,054	59,422
Fringe benefits	77,216	23,357
Assistance to individuals	--	155,010
Professional fees	--	--
Travel	16,748	1,645
Occupancy	20,642	12,443
Utilities and telephone	3,090	70
Supplies and materials	1,561	803
Buildings and equipment	138	287
Printing, publications and postage	2,293	506
Insurance	1,752	432
Interest expense	--	--
Miscellaneous	7,895	16,995
Co-Funding	--	--
In-Kind:		
Labor	5,901	--
Materials and other	35,013	--
Total Expenses Before Allocation of Indirect Costs	410,303	270,970
Allocation of Indirect Costs	33,734	8,857
Total Expenses	444,037	279,827
Excess of Revenues Over Expenses	--	--
Net Assets at Beginning of Year	--	--
Net Assets at End of Year	\$ --	\$ --

See accompanying independent auditor's report.

<u>Outreach</u>	<u>Other</u>	<u>Elimination of Internal Agency Amounts</u>	<u>Total</u>
\$ --	\$ --	\$ --	\$ 4,758,645
--	--	--	5,703,388
--	--	--	409,721
--	--	--	1,198,405
--	--	--	1,165,462
--	339,580	--	948,024
842,636	10,576	--	1,977,823
--	92,946	--	95,375
420,113	(421)	--	451,303
--	48	--	48
--	(1,701)	--	12,769
--	1,701	--	1,701
<u>104,416</u>	<u>399,007</u>	<u>(272,120)</u>	<u>241,517</u>
1,367,165	841,736	(272,120)	16,964,181
230,434	305,364	--	5,355,618
66,587	91,187	--	1,535,345
--	191,413	(272,120)	4,713,098
--	--	--	92,100
7,098	9,550	--	224,213
117,553	78,122	--	659,753
46,930	28,705	--	198,023
9,057	12,661	--	525,144
3,882	345	--	145,566
7,529	2,394	--	110,635
3,542	12,217	--	85,212
--	20,692	--	20,692
136	946	--	97,190
--	--	--	451,303
50,029	10,226	--	380,670
<u>792,607</u>	<u>350</u>	<u>--</u>	<u>1,597,153</u>
1,335,384	764,172	(272,120)	16,191,715
<u>31,781</u>	<u>42,900</u>	<u>--</u>	<u>737,802</u>
<u>1,367,165</u>	<u>807,072</u>	<u>(272,120)</u>	<u>16,929,517</u>
--	34,664	--	34,664
<u>--</u>	<u>378,589</u>	<u>--</u>	<u>378,589</u>
<u>\$ --</u>	<u>\$ 413,253</u>	<u>\$ --</u>	<u>\$ 413,253</u>

WEST CENTRAL COMMUNITY ACTION
Schedule of Expenditures of Federal Awards
Year Ended September 30, 2015

<u>Federal Grantor/Pass-through Grantor/Program Title</u>	<u>CFDA Number</u>	<u>Grant or Program Number</u>
U.S. Department of Health and Human Services		
Direct Programs		
Head Start Program	93.600	07CH7064/01
Head Start Program	93.600	07CH7064/02
Early Head Start Program	93.600	07CH7064/01
Early Head Start Program	93.600	07CH7064/02
Indirect Programs		
Passed through Promise Partners		
Maternal, Infant, Early Childhood Home Visiting Program	93.505	5885CH11-EHS
Maternal, Infant, Early Childhood Home Visiting Program	93.505	5885CH11-EHS
Passed through MDRC		
Mother & Infant Home Visiting Program Evaluation	93.505	HHSP23320095644WC
Passed through Iowa Department of Human Rights		
Family Development and Self-Sufficiency Program	93.558	FaDSS-15-17
Family Development and Self-Sufficiency Program	93.558	FaDSS-16-17
Low Income Home Energy Assistance Program		
Weatherization Assistance Program	93.568	LIHEAP 15-17
Weatherization Assistance Program	93.568	HEAP-14-17
Weatherization Assistance Program	93.568	HEAP-15-17
Community Service Block Grant		
Community Service Block Grant	93.569	CSBG-14-17
Community Service Block Grant	93.569	CSBG-15-17
Passed through Iowa Department of Human Services		
Wrap Around Grant	93.575	ACFS-15-117
Wrap Around Grant	93.575	ACFS-15-117
Child Care Resource & Referral Grant	93.575	ACFS 12-095
Child Care Resource & Referral Grant	93.575	ACFS 12-095

Total U.S. Department of Health and Human Services

(continued next page)

<u>Period of Grant</u>	<u>Federal Expenditures</u>
02/01/14 - 01/31/15	\$ 1,627,168
02/01/15 - 01/31/16	2,619,356
02/01/14 - 01/31/15	496,773
02/01/15 - 01/31/16	<u>960,091</u>
	5,703,388
03/31/14 - 03/30/15	80,411
03/31/15 - 03/30/16	64,676
09/05/13 - 06/30/16	<u>9,866</u>
	154,953
07/01/14 - 09/30/15	142,490
07/01/15 - 06/30/16	<u>42,670</u>
	185,160
10/01/14 - 09/30/15	3,039,843
01/01/14 - 12/31/14	116,388
01/01/15 - 12/31/15	<u>187,413</u>
	3,343,644
10/01/13 - 09/30/15	154,513
10/01/14 - 03/31/16	<u>296,790</u>
	451,303
09/01/14 - 08/31/15	265,719
09/01/15 - 08/31/16	8,644
07/01/14 - 06/30/15	388,003
07/01/15 - 06/30/16	<u>130,294</u>
	<u>792,660</u>
	<u>10,631,108</u>

WEST CENTRAL COMMUNITY ACTION
Schedule of Expenditures of Federal Awards - Continued
Year Ended September 30, 2015

Federal Grantor/Pass-through Grantor/Program Title	CFDA Number	Grant or Program Number
U.S. Department of Housing & Urban Development		
Indirect Program		
Passed through Iowa Community Action Association		
Tenant Based Rent Assistance #1	14.239	13P-763
Tenant Based Rent Assistance #2	14.239	14-HM-593
Tenant Based Rent Assistance #3	14.239	15-HM-591
<i>Total U.S. Department of Housing & Urban Development</i>		
U.S. Department of Labor		
Indirect Programs		
Passed through Senior Service America, Inc.		
Senior Community Service Employment Program	17.235	AD-25533-14-55-A-24
Senior Community Service Employment Program	17.235	AD-26910-15-55-A-24
<i>Total U.S. Department of Labor</i>		
U.S. Department of Agriculture		
Indirect Programs		
Passed through Iowa Department of Public Health		
Special Supplemental Nutrition Program for Women, Infants and Children	10.557	5885A048
Special Supplemental Nutrition Program for Women, Infants and Children	10.557	5885A048
Passed through Iowa Department of Education		
Child and Adult Care Food Program (Homes)	10.558	83-8011
Child and Adult Care Food Program (Centers)	10.558	83-8010
Passed through Iowa Department of Agriculture & Land Stewardship		
Farmers Market	10.572	WCCA 48
Farmers Market	10.572	WCCA 48
<i>Total U.S. Department of Agriculture</i>		
U.S. Department of Energy		
Indirect Programs		
Passed through Iowa Department of Human Rights		
Weatherization Assistance for Low-Income Persons	81.042	DOE-14-17
Weatherization Assistance for Low-Income Persons	81.042	DOE-15-17
<i>Total U.S. Department of Energy</i>		
Total Expenditures of Federal Awards		
<i>Total Direct Programs</i>		
<i>Total Indirect Programs</i>		

Basis of Presentation - The Schedule of Expenditures of Federal Awards includes the federal grant activity of West Central Community Action, and is presented on the accrual basis of accounting. The information on this schedule is presented in accordance with the requirements of OMB Circular A-133, Audits of States, Local Governments, and Non-Profit Organizations. Therefore, some amounts presented in this schedule may differ from amounts presented in, or used in the preparation of, the financial statements.

See accompanying independent auditor's report.

<u>Period of Grant</u>	<u>Federal Expenditures</u>
10/01/13 - 06/01/15	\$ 29,182
07/03/14 - 05/01/16	38,930
07/20/15 - 06/01/17	<u>2,315</u>
	70,427
07/01/14 - 06/30/15	373,969
07/01/15 - 06/30/16	<u>95,625</u>
	469,594
10/01/14 - 09/30/15	398,059
10/01/14 - 09/30/15	<u>11,662</u>
	409,721
10/01/14 - 09/30/15	965,922
10/01/14 - 09/30/15	<u>232,483</u>
	1,198,405
05/01/11 - 12/31/14	255
05/01/15 - 12/31/18	<u>425</u>
	<u>680</u>
	1,608,806
04/01/14 - 03/31/15	40,902
04/01/15 - 03/31/16	<u>201,896</u>
	<u>242,798</u>
	<u>\$ 13,022,733</u>
	\$ 5,703,388
	\$ 7,319,345

Outstanding Federal Loans - In addition to the above Expenditures of Federal Awards, the Agency had outstanding loans of \$480,710 through the United States Department of Agriculture at September 30, 2015.

WEST CENTRAL COMMUNITY ACTION
U.S. Department of Health and Human Services

Head Start/Early Head Start Grant No. 07CH7064/01
Schedule of Expenditure Comparison - Budget to Actual
For the Period from February 1, 2014 to January 31, 2015

	<u>Budget</u>	<u>Actual</u>
Expenditures:		
Personnel	\$ 3,191,953	\$ 2,932,866
Fringe benefits	1,113,454	909,356
Travel/mileage/vehicle expense	33,778	7,906
Equipment	--	77,799
Supplies	247,474	312,040
Contractual	89,363	49,792
Construction	--	--
Other	633,201	729,555
Indirect	<u>460,678</u>	<u>411,118</u>
Total Expenditures	5,769,901	5,430,432
In-Kind:		
Space	138,936	143,424
Professional volunteers	31,103	78,342
Non-professional volunteers	113,525	257,032
Mileage	--	9,483
Materials	1,700	142,433
Advertising	--	3,717
Pre K collaborations/Early Childhood Iowa	<u>265,097</u>	<u>155,334</u>
Total In-Kind	<u>550,361</u>	<u>789,765</u>
Total Expenditures and In-Kind	6,320,262	6,220,197
Less:		
In-Kind	550,361	789,765
Other revenue	<u>--</u>	<u>200,676</u>
Net Grant Expenditure	<u>\$ 5,769,901</u>	<u>\$ 5,229,756</u>

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WEST CENTRAL COMMUNITY ACTION
U.S. Department of Health and Human Services

Head Start/Early Head Start Grant No. 07CH7064/01
Schedule of Expenditure Comparison - Budget to Actual - Continued
For the Period from February 1, 2014 to January 31, 2015

Summary by Functional Category

	<u>Budget</u>	<u>Percentage of Actual</u>	<u>Actual</u>
Administration	\$ 702,562	\$ 11.04%	\$ 664,674
T/TA	88,834	1.32%	79,357
Program operations	4,978,505	74.52%	4,485,725
Other revenue	--	3.33%	200,676
In-Kind	<u>550,361</u>	<u>13.12%</u>	<u>789,765</u>
Total Expenditures	6,320,262	103.33%	6,220,197
Less:			
Other revenue	<u>--</u>	<u>3.33%</u>	<u>200,676</u>
Net before in-kind	<u>6,320,262</u>	<u>100.00%</u>	<u>6,019,521</u>
Less in-kind	<u>550,361</u>		<u>789,765</u>
Net Grant Expenditure	<u>\$ 5,769,901</u>		<u>\$ 5,229,756</u>

See accompanying independent auditor's report.

WEST CENTRAL COMMUNITY ACTION
Iowa Department of Human Rights

Community Service Block Grant CSBG 14-17
Schedule of Expenditure Comparison - Budget to Actual
For the Period from October 1, 2013 to September 30, 2015

	<u>Budget</u>	<u>Actual</u>
Co-Funded Programs:		
Child and Adult Care Food Program	\$ 15,000	\$ 17,594
Family Development and Self-Sufficiency	8,886	--
Maternal Infant & Early Childhood Home		
Visiting Program	150	156
Head Start/Early Head Start	250	--
Outreach	424,249	478,595
Senior Aides	50,000	--
Women, Infants and Children	300	152
Community Outreach Campaign (ACA)	1,200	1,846
Iowa Disaster Assistance	--	1,692
	<u> </u>	<u> </u>
Total Expenditures	<u>\$ 500,035</u>	<u>\$ 500,035</u>

See accompanying independent auditor's report.

WEST CENTRAL COMMUNITY ACTION
Iowa Department of Education

Child and Adult Care Food Programs
Schedule of Expenditure Comparison - Budget to Actual
Day Care Homes - Contract 83-8011
For the Period from October 1, 2014 to September 30, 2015

	<u>Budget</u>	<u>Actual</u>
Expenditures:		
Personnel	\$ 134,198	\$ 136,860
Supplies	2,400	2,099
Transportation	3,969	3,477
Rent/utilities	5,165	4,695
Communications	2,312	1,713
Dues/fees/registrations	200	210
Contracted services/other	4,055	4,101
Indirect	<u>13,681</u>	<u>14,644</u>
	165,980	167,799
Food costs - home providers	<u>818,000</u>	<u>829,788</u>
Total Expenditures	983,980	997,587
Less:		
Supported by CSBG funds	<u>6,340</u>	<u>31,665</u>
Net Funded by Grant	<u>\$ 977,640</u>	<u>\$ 965,922</u>

Child and Adult Care Food Programs
Schedule of Expenditure Comparison - Budget to Actual
Child Care Centers - Contract 83-8010
For the Period from October 1, 2014 to September 30, 2015

	<u>Budget</u>	<u>Actual</u>
Expenditures:		
Wages/fringe benefits	\$ 14,977	\$ 32,613
Indirect	1,590	3,490
Food costs	247,479	178,394
Kitchen supplies and other costs	<u>12,000</u>	<u>17,986</u>
Net Funded by Grant	<u>\$ 276,046</u>	<u>\$ 232,483</u>

See accompanying independent auditor's report.

WEST CENTRAL COMMUNITY ACTION
Iowa Department of Public Health

Special Supplemental Food Program for Women, Infants and Children
Contract 5885 A048

Schedule of Expenditure Comparison - Budget to Actual
For the Period from October 1, 2014 to September 30, 2015

	<u>Budget</u>	<u>Actual</u>
Expenditures:		
Salaries and fringe benefits	\$ 289,002	\$ 225,050
Contracted services	15,983	11,034
Equipment	54,100	54,098
Other	95,817	83,979
Indirect	30,923	24,080
Total	<u>485,825</u>	<u>398,241</u>
Less:		
Supported by CSBG funds	<u>--</u>	<u>182</u>
	<u>--</u>	<u>182</u>
Total Grant Expenditures	<u>\$ 485,825</u>	<u>\$ 398,059</u>

Breast Pump Expenses
Schedule of Expenditure Comparison - Budget to Actual
For the Period from October 1, 2014 to September 30, 2015

	<u>Budget</u>	<u>Actual</u>
Expenditures	<u>\$ 11,662</u>	<u>\$ 11,662</u>

Iowa Department of Agriculture & Land Stewardship

Farmers Market
Schedule of Expenditure Comparison - Budget to Actual
For the Period from October 1, 2014 to September 30, 2015

	<u>Budget</u>	<u>Actual</u>
Expenditures	<u>\$ 750</u>	<u>\$ 680</u>

See accompanying independent auditor's report.

WEST CENTRAL COMMUNITY ACTION
Iowa Department of Human Rights

Low Income Home Energy Assistance Program
Contract LIHEAP-15-17
Schedule of Expenditure Comparison - Budget to Actual
For the Period from October 1, 2014 to September 30, 2015

	<u>Budget</u>	<u>Actual</u>
Expenditures:		
Regular assistance	\$ 2,463,842	\$ 2,233,324
Emergency crisis intervention program	164,256	164,256
Summer deliverable fuel	302,551	302,551
Administration	<u>339,712</u>	<u>339,741</u>
Total Expenditures	3,270,361	3,039,872
Less:		
Local support of programs	<u>--</u>	<u>29</u>
	<u>--</u>	<u>29</u>
Total Grant Expenditures	<u>\$ 3,270,361</u>	<u>\$ 3,039,843</u>

See accompanying independent auditor's report.

WEST CENTRAL COMMUNITY ACTION
Iowa Department of Human Rights

Weatherization Assistance Programs
Contract HEAP 14-17

Schedule of Expenditure Comparison - Budget to Actual
For the Period from January 1, 2014 to December 31, 2014

	<u>Budget</u>	<u>Actual</u>
Expenditures:		
Administration	\$ 43,340	\$ 22,649
Health and safety	160,549	167,378
Support	207,832	100,655
Labor	215,762	79,609
Materials	215,762	70,388
Equipment/training	35,000	9,111
Pollution/mold insurance	<u>4,495</u>	<u>4,495</u>
Total Grant Expenditures	<u>\$ 882,740</u>	<u>\$ 454,285</u>

See accompanying independent auditor's report.

WEST CENTRAL COMMUNITY ACTION
Iowa Department of Human Rights

Weatherization Assistance Programs
Contract DOE 14-17
Schedule of Expenditure Comparison - Budget to Actual
For the Period from April 1, 2014 to March 31, 2015

	<u>Budget</u>	<u>Actual</u>
Expenditures:		
Administration	\$ 23,331	\$ 21,722
Health and safety	36,666	50,041
Support	46,466	82,760
Labor	48,067	24,372
Materials	<u>48,067</u>	<u>23,702</u>
Total Expenditures	<u>\$ 202,597</u>	<u>\$ 202,597</u>

See accompanying independent auditor's report.

WEST CENTRAL COMMUNITY ACTION
Iowa Department of Human Rights

Utility Weatherization Assistance Programs
Contract IPL-14-17

Schedule of Expenditure Comparison - Budget to Actual
For the Period from January 1, 2014 to December 30, 2014

	<u>Budget</u>	<u>Actual</u>
Expenditures:		
Administration	\$ 3,775	\$ 2,336
Support	7,550	5,092
Labor	32,086	23,390
Materials	<u>32,086</u>	<u>19,903</u>
Total Expenditures	<u>\$ 75,497</u>	<u>\$ 50,721</u>

Utility Weatherization Assistance Programs
Contract MEC-14-17

Schedule of Expenditure Comparison - Budget to Actual
For the Period from January 1, 2014 to December 30, 2014

	<u>Budget</u>	<u>Actual</u>
Expenditures:		
Administration	\$ 8,081	\$ 3,807
Support	16,161	15,350
Labor	68,689	73,324
Materials	<u>68,689</u>	<u>69,139</u>
Total Expenditures	<u>\$ 161,620</u>	<u>\$ 161,620</u>

Utility Weatherization Assistance Programs
Contract BHE-14-17

Schedule of Expenditure Comparison - Budget to Actual
For the Period from January 1, 2014 to December 30, 2014

	<u>Budget</u>	<u>Actual</u>
Expenditures:		
Administration	\$ 6,195	\$ 5,248
Support	12,391	11,956
Labor	52,662	54,273
Materials	<u>52,662</u>	<u>52,433</u>
Total Expenditures	<u>\$ 123,910</u>	<u>\$ 123,910</u>

See accompanying independent auditor's report.

WEST CENTRAL COMMUNITY ACTION
U.S. Department of Labor

Senior Service America, Inc.
Senior Aides (Title V) Program Grant
Schedule of Expenditure Comparison - Budget to Actual
For the Period from July 1, 2014 to June 30, 2015

	<u>Budget</u>	<u>Actual</u>
Expenditures:		
Personnel:		
Wages	\$ 320,736	\$ 320,736
Fringe benefits:		
FICA	24,541	24,541
Workers' compensation	8,652	8,652
Physicals	--	--
Program - Other:		
Sponsor staff cost	24,925	24,925
Transportation	1,838	1,838
Training	196	196
Other	--	--
Project Administration:		
Other admin costs	<u>85,730</u>	<u>85,730</u>
Total Expenditures	<u>\$ 466,618</u>	<u>\$ 466,618</u>
Local Expenditures:		
In-Kind:		
Host Agency Supervision	\$ 26,000	\$ 47,851
Space	21,000	30,055
Other	<u>4,997</u>	<u>27,481</u>
Total In-Kind	<u>\$ 51,997</u>	<u>\$ 105,387</u>

See accompanying independent auditor's report.

WEST CENTRAL COMMUNITY ACTION
Iowa Department of Human Services

Wrap Around Child Care Grant
Grant #ACFS 15-117

Schedule of Expenditure Comparison - Budget to Actual
For the Period from September 1, 2014 to August 31, 2015

	<u>Budget</u>	<u>Actual</u>
Expenditures:		
Wages	\$ 191,714	\$ 150,113
Fringe benefits	67,409	60,248
Facility costs	43,551	42,037
Other costs	5,600	7,843
Indirect	<u>27,726</u>	<u>22,509</u>
Total Expenditures	<u>\$ 336,000</u>	<u>\$ 282,750</u>

See accompanying independent auditor's report.

WEST CENTRAL COMMUNITY ACTION
Iowa Department of Human Services

Child Care Resource and Referral Program
Grant ACFS-12-095
Schedule of Expenditure Comparison - Budget to Actual
For the Period from July 1, 2014 to June 30, 2015

	<u>Budget</u>	<u>Actual</u>
Child Care Resource and Referral Expenditures:		
Wages	\$ 294,740	\$ 281,094
Fringe benefits	118,707	104,062
Supplies	8,100	15,414
Printing/photocopy/postage/telephone	14,460	11,890
Travel	18,000	25,502
Dues and fees	9,270	10,075
Insurance	2,700	2,551
Space/utilities/maintenance	33,540	33,779
Advertising	6,720	6,663
Staff professional development	6,000	6,093
Provider training expense	61,018	62,540
Child net training	25,000	17,422
Indirect	<u>44,239</u>	<u>41,212</u>
Subtotal	642,494	618,297
Less:		
Training/other revenue	<u>--</u>	<u>1,200</u>
Total Child Care Resource and Referral Expenditures	<u>\$ 642,494</u>	<u>\$ 617,097</u>

See accompanying independent auditor's report.

WEST CENTRAL COMMUNITY ACTION
Iowa Department of Human Rights
Division of Community Action Agencies

Family Development and Self-Sufficiency Grant
Contract FaDSS-15-17
Schedule of Expenditure Comparison - Budget to Actual
For the Period from July 1, 2014 to September 30, 2015

	<u>Budget</u>	<u>Actual</u>
Expenditures:		
Indirect costs - administrative	\$ 33,486	\$ 33,823
Personnel wages	219,736	223,090
Fringe benefits	93,221	93,017
Travel	14,660	14,865
Space costs/utilities	20,100	19,274
Equipment	3,350	3,350
Telephone	3,280	2,577
Postage	396	411
Publications/dues	180	47
Bonding	1,740	1,723
Supplies/printing	4,500	3,052
Third-party payments	200	--
Other costs	<u>6,498</u>	<u>6,718</u>
Total Expenditures	401,347	401,947
Less:		
Other revenue	<u>--</u>	<u>600</u>
Total Federal and State Expenditures	<u>\$ 401,347</u>	<u>\$ 401,347</u>
Support by In-Kind Revenue	<u>\$ 25,300</u>	<u>\$ 40,839</u>

See accompanying independent auditor's report.

WEST CENTRAL COMMUNITY ACTION
Iowa Department of Human Services

Early Childhood Iowa Programs
Pottawattamie Early Childhood Iowa
Schedule of Expenditure Comparison - Budget to Actual
For the Period from July 1, 2014 to June 30, 2015

	<u>Budget</u>	<u>Actual</u>
Quality Child Care Consultant Expenditures:		
Personnel wages	\$ 59,529	\$ 53,638
Fringe benefits	28,487	28,071
Supplies	1,416	1,537
Rent/insurance	21,194	13,611
Travel/training	2,106	1,933
Indirect	<u>9,418</u>	<u>8,743</u>
Total Expenditures	<u>\$ 122,150</u>	<u>\$ 107,533</u>
Provider Incentive Expenditures:		
Provider training	\$ 6,000	\$ 7,970
Provider incentive programs	<u>72,479</u>	<u>70,509</u>
Total Expenditures	<u>\$ 78,479</u>	<u>\$ 78,479</u>

Boost 4 Families
Cass/Mills/Montgomery Early Childhood Iowa
Schedule of Expenditure Comparison - Budget to Actual
For the Period from July 1, 2014 to June 30, 2015

	<u>Budget</u>	<u>Actual</u>
Expenditures:		
Provider training	\$ 4,098	\$ 2,862
Provider incentive programs	<u>42,000</u>	<u>38,618</u>
Total Expenditures	<u>\$ 46,098</u>	<u>\$ 41,480</u>

See accompanying independent auditor's report.

WEST CENTRAL COMMUNITY ACTION
Iowa Department of Human Services

Early Childhood Iowa Programs
Corner Counties Early Childhood Iowa
Schedule of Expenditure Comparison - Budget to Actual
For the Period from July 1, 2014 to June 30, 2015

	<u>Budget</u>	<u>Actual</u>
Expenditures:		
Provider training	\$ 4,096	\$ 3,415
Provider incentive programs	<u>19,300</u>	<u>19,239</u>
Total Expenditures	<u>\$ 23,396</u>	<u>\$ 22,654</u>

Harrison/Monona/Shelby Early Childhood Iowa
Schedule of Expenditure Comparison - Budget to Actual
For the Period from July 1, 2014 to June 30, 2015

	<u>Budget</u>	<u>Actual</u>
Expenditures:		
Provider training	\$ 3,000	\$ 3,622
Provider incentive programs	<u>25,496</u>	<u>24,873</u>
Total Expenditures	<u>\$ 28,496</u>	<u>\$ 28,495</u>

Partnership 4 Families
Schedule of Expenditure Comparison - Budget to Actual
For the Period from July 1, 2014 to June 30, 2015

	<u>Budget</u>	<u>Actual</u>
Expenditures:		
Provider incentive programs	\$ 5,000	\$ 1,772
Total Expenditures	<u>\$ 5,000</u>	<u>\$ 1,772</u>

See accompanying independent auditor's report.

WEST CENTRAL COMMUNITY ACTION
Promise Partners

Maternal Infant & Early Childhood Home Visiting Program
MIECHV

Schedule of Expenditure Comparison - Budget to Actual
For the Period from March 31, 2014 to March 30, 2015

	<u>Budget</u>	<u>Actual</u>
Expenditures:		
Personnel wages	\$ 88,779	\$ 85,383
Fringe benefits	36,641	33,680
Other	31,360	28,849
Indirect	<u>13,420</u>	<u>12,740</u>
Total Expenditures	170,200	160,652
Less:		
Other revenue	--	961
Supported by CSBG funds	<u>--</u>	<u>108</u>
	<u>--</u>	<u>1,069</u>
Total Grant Expenditures	<u>\$ 170,200</u>	<u>\$ 159,583</u>

See accompanying independent auditor's report.

WEST CENTRAL COMMUNITY ACTION
Iowa Department of Education

Onawa Early Head Start (State)
Schedule of Expenditure Comparison - Budget to Actual
For the Period from October 1, 2013 to December 31, 2014

	<u>Budget</u>	<u>Actual</u>
Expenditures:		
Wages	\$ 47,861	\$ 38,962
Fringe benefits	25,248	20,763
Rent/utilities/insurance/maintenance	13,729	15,912
Equipment	--	2,155
Travel	--	55
Supplies	4,800	7,866
Photocopy/printing	180	96
Postage	60	--
Telephone/internet/fax	300	647
Advertising	--	66
Dues/fees/registrations	--	78
Indirect	<u>7,822</u>	<u>6,391</u>
Total Grant Expenditures	<u>\$ 100,000</u>	<u>\$ 92,991</u>

See accompanying independent auditor's report.

WEST CENTRAL COMMUNITY ACTION
U.S. Department of Housing & Urban Development
Iowa Community Action Association
Tennant Based Rent Assistance #1
13P-763

Schedule of Expenditure Comparison - Budget to Actual
For the Period from October 1, 2013 to June 1, 2015

	<u>Budget</u>	<u>Actual</u>
Expenditures:		
Rent assistance - deposit	\$ 4,276	\$ 6,215
Rent assistance - current	47,332	48,545
Utility assistance - deposit	3,945	214
Utility assistance - current	<u>--</u>	<u>579</u>
Total Assistance	55,553	55,553
Wages	334	1,011
Fringe benefits	135	287
Other	904	2,607
Indirect	47	139
Fees/purchase of services	<u>3,080</u>	<u>495</u>
Total Administration Expenditures	<u>4,500</u>	<u>4,539</u>
Total Expenditures	60,053	60,092
Less:		
Supported by CSBG funds	<u>--</u>	<u>39</u>
Total Grant Expenditures	<u>\$ 60,053</u>	<u>\$ 60,053</u>

See accompanying independent auditor's report.

WEST CENTRAL COMMUNITY ACTION
Iowa Community Action Association
Iowa Individual Assistance (Disaster) Program
FOSU-14-001-401

Schedule of Expenditure Comparison - Budget to Actual
For the Period from June 9, 2014 to December 12, 2014

	<u>Budget</u>	<u>Actual</u>
Expenditures:		
Wages	\$ --	\$ 2,450
Fringe benefits	--	1,132
Other	--	1,722
Indirect	--	383
Home repair assistance	--	35,923
Food assistance	--	200
Personal property assistance	--	8,270
	<hr/>	<hr/>
Total Expenditures	--	50,080
Less:		
Supported by CSBG funds	--	1,692
	<hr/>	<hr/>
Total Grant Expenditures	\$ --	\$ 48,388

See accompanying independent auditor's report.

WEST CENTRAL COMMUNITY ACTION
Schedule of Revenues and Expenses - Administrative Fund
Year Ended September 30, 2015

	<u>Miscellaneous</u>	<u>Indirect Cost Pool</u>	<u>Total</u>
Revenues:			
Public support and contributions	\$ 46,157	\$ --	\$ 46,157
Investment income	2,649	--	2,649
Miscellaneous	<u>117,252</u>	<u>--</u>	<u>117,252</u>
Total Revenues	<u>\$ 166,058</u>	<u>\$ --</u>	<u>\$ 166,058</u>
Expenses:			
Salaries and wages	\$ --	\$ 420,558	\$ 420,558
Fringe benefits	--	105,687	105,687
Assistance to individuals	874	--	874
Professional fees	120	33,425	33,545
Travel	2,344	15,499	17,843
Occupancy	32,365	19,079	51,444
Utilities and telephone	14,861	3,573	18,434
Supplies and materials	5,212	16,163	21,375
Building and equipment	8,385	32	8,417
Printing, publications and postage	14,337	27,935	42,272
Insurance	6,657	11,237	17,894
Interest expense	10,595	--	10,595
Miscellaneous	<u>--</u>	<u>10,388</u>	<u>10,388</u>
Total Expenses Before Allocation of Indirect Costs	95,750	663,576	759,326
Allocation of Indirect Costs	<u>--</u>	<u>(737,802)</u>	<u>(737,802)</u>
Total Expenses	<u>\$ 95,750</u>	<u>\$ (74,226)</u>	<u>\$ 21,524</u>

See accompanying independent auditor's report.

WEST CENTRAL COMMUNITY ACTION
Administrative Fund - Miscellaneous Detail
Year Ended September 30, 2015

	<u>Total</u>	<u>Corporate</u>
Revenues:		
Public support and contributions	\$ 46,157	\$ 46,157
Investment income	2,649	2,649
Miscellaneous	<u>117,252</u>	<u>18,526</u>
Total Revenues	166,058	67,332
Expenses:		
Assistance to individuals	874	874
Professional fees	120	120
Travel	2,344	2,344
Occupancy	32,365	--
Utilities and telephone	14,861	2
Supplies and materials	5,212	2,375
Building and equipment	8,385	--
Printing, publications, and postage	14,337	754
Insurance	6,657	--
Interest expense	10,595	--
Miscellaneous	<u>--</u>	<u>--</u>
Total Expenses	95,750	6,469
Excess of Revenues over Expenses	<u>\$ 70,308</u>	<u>\$ 60,863</u>

See accompanying independent auditor's report.

<u>Central Supply</u>	<u>Photocopy</u>	<u>Postage</u>	<u>Administrative Building</u>
\$ --	\$ --	\$ --	\$ --
--	--	--	--
<u>57,576</u>	<u>9,547</u>	<u>15,089</u>	<u>16,514</u>
57,576	9,547	15,089	16,514
--	--	--	--
--	--	--	--
--	--	--	--
35,891	--	--	(3,526)
14,859	--	--	--
123	2,612	102	--
--	6,935	1,450	--
46	--	13,537	--
6,657	--	--	--
--	--	--	10,595
--	--	--	--
<u>57,576</u>	<u>9,547</u>	<u>15,089</u>	<u>7,069</u>
\$ --	\$ --	\$ --	\$ 9,445

WEST CENTRAL COMMUNITY ACTION
Schedule of Revenues and Expenditures
Indirect Cost Allocations Pool
For the Year Ended September 30, 2015

Revenues:

Other Revenue:		\$	--
Indirect Cost Reimbursements from Programs:			
Low Income Home Energy Assistance Program	\$	25,461	
Head Start		330,203	
Early Head Start		114,544	
Wrap Around Child Care Grant		21,667	
Early Head Start (State)		8,061	
Women, Infants and Children		24,146	
Child and Adult Care Food Program - Homes		14,644	
Child and Adult Care Food Program - Centers		3,490	
Child Care Resource and Referral		42,024	
Family Development and Self-Sufficiency		33,734	
Senior Service America, Inc.		44,351	
Pottawattamie Early Childhood Iowa		8,857	
General Relief		16	
Tenant Based Rent Assistance #1, #2, #3		398	
Iowa Individual Assistance Grant		2	
Outreach Cost Allocation Pool		31,781	
Maternal Infant and Early Childhood Home Visitation (MIECHV)		11,653	
Mother/Infant Home Visitation (MIHOPE)		954	
Weatherization Cost Allocation Pool		<u>21,816</u>	
Total Indirect Cost Reimbursements from Programs			<u>737,802</u>
Total Support and Revenues			737,802

(continued next page)

WEST CENTRAL COMMUNITY ACTION
Schedule of Revenues and Expenditures - Continued
Indirect Cost Allocations Pool
For the Year Ended September 30, 2015

Expenditures:	
Salaries and wages	\$ 420,558
Fringe benefits	105,687
Supplies	11,868
Rent	18,826
Equipment rental	32
Travel	9,678
Telephone	3,573
Advertising	1,767
Photocopy	7,527
Postage	8,206
Subscriptions/publications	1,657
Computer expenses	4,295
Dues/fees/registration	10,545
Audit and professional fees	33,425
Insurance	11,237
Board expenses	5,821
Training	7,530
Building maintenance	253
Direct deposit fees	1,091
Total Expenditures	<u>663,576</u>
Excess of Revenues Over Expenditures	74,226
Net Assets - Beginning of Year	<u>318,811</u>
Net Assets - End of Year	<u>\$ 393,037</u>

See accompanying independent auditor's report.

WEST CENTRAL COMMUNITY ACTION
 Schedule of Revenues and Expenditures
 Indirect Reimbursement from Programs
 For the Year Ended September 30, 2015

<u>Program</u>	<u>Wages and Fringe Benefits</u>	<u>Indirect Cost</u>
Low Income Home Energy Assistance Program	\$ 237,957	\$ 25,461
Head Start	3,086,012	330,203
Early Head Start	1,070,506	114,544
Wrap Around Child Care Grant	202,493	21,667
Early Head Start (State)	75,338	8,061
Women, Infants and Children	225,664	24,146
Child and Adult Care Food Program - Homes	136,860	14,644
Child and Adult Care Food Program - Centers	32,614	3,490
Child Care Resource and Referral	392,745	42,024
Family Development and Self-Sufficiency	315,270	33,734
Senior Service America, Inc.	414,492	44,351
Pottawattamie Early Childhood Iowa	82,779	8,857
General Relief	151	16
Tenant Based Rent Assistance #1, #2, #3	3,715	398
Iowa Individual Assistance Grant	19	2
Outreach Cost Allocation Pool	297,021	31,781
Maternal Infant and Early Childhood Home Visitation (MIECHV)	108,905	11,653
Mother/Infant Home Visitation (MIHOPE)	8,913	954
Weatherization Cost Allocation Pool	203,891	21,816
	<u>\$ 6,895,345</u>	<u>\$ 737,802</u>

See accompanying independent auditor's report.

COMMENTS AND RECOMMENDATIONS

Gronewold, Bell, Kyhnn & Co. P.C.

CERTIFIED PUBLIC ACCOUNTANTS • BUSINESS AND FINANCIAL CONSULTANTS

1910 EAST 7th STREET BOX 369
ATLANTIC, IOWA 50022-0369
(712) 243-1800
FAX (712) 243-1265
CPA@GBKCO.COM

MARK D. KYHNN
DAVID L. HANNASCH
KENNETH P. TEGELS
CHRISTOPHER J. NELSON
DAVID A. GINTHER

Independent Auditor's Report on Internal Control over Financial Reporting
and on Compliance and Other Matters
Based on an Audit of Financial Statements Performed in Accordance with
Government Auditing Standards

To the Board of Directors of
West Central Community Action
Harlan, Iowa

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of West Central Community Action, as of and for the year ended September 30, 2015, and the related notes to the financial statements, which collectively comprise West Central Community Action's basic financial statements and have issued our report thereon dated January 26, 2016.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered West Central Community Action's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of West Central Community Action's internal control. Accordingly, we do not express an opinion on the effectiveness of West Central Community Action's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

To the Board of Directors of
West Central Community Action

Compliance and Other Matters

As part of obtaining reasonable assurance about whether West Central Community Action's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, non-compliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of non-compliance or other matters that are required to be reported under Government Auditing Standards.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing and not to provide an opinion on the effectiveness of the Agency's internal control or on compliance. This report is an integral part of an audit performed in accordance with Government Auditing Standards in considering the Agency's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Armstrong, Bell, Thylor & Co. P.C.

Atlantic, Iowa
January 26, 2016

Gronewold, Bell, Kyhnn & Co. P.C.

CERTIFIED PUBLIC ACCOUNTANTS • BUSINESS AND FINANCIAL CONSULTANTS

1910 EAST 7th STREET BOX 369
ATLANTIC, IOWA 50022-0369
(712) 243-1800
FAX (712) 243-1265
CPA@GBKCO.COM

MARK D. KYHNN
DAVID L. HANNASCH
KENNETH P. TEGELS
CHRISTOPHER J. NELSON
DAVID A. GINTHER

Independent Auditor's Report on Compliance for Each Major Federal Program and on Internal Control over Compliance Required by OMB Circular A-133

To the Board of Directors of
West Central Community Action
Harlan, Iowa

Report on Compliance for Each Major Federal Program

We have audited West Central Community Action's compliance with the types of compliance requirements described in the *U.S. Office of Management and Budget (OMB) Circular A-133 Compliance Supplement* that could have a direct and material effect on each of West Central Community Action's major federal programs for the year ended September 30, 2015. The Agency's major federal programs are identified in the summary of the independent auditor's results section of the accompanying Schedule of Findings and Questioned Costs.

Management's Responsibility

Management of West Central Community Action is responsible for compliance with the requirements of laws, regulations, contracts and grant agreements applicable to its federal programs.

Auditor's Responsibility

Our responsibility is to express an opinion on compliance for each of the Agency's major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, and OMB Circular A-133, *Audits of States, Local Government, and Non-Profit Organizations*. Those standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether non-compliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the Agency's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe our audit provides a reasonable basis for our opinion on compliance for each major federal program. However, our audit does not provide a legal determination of the Agency's compliance.

To the Board of Directors of
West Central Community Action

Opinion on Each Major Federal Program

In our opinion, West Central Community Action complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended September 30, 2015.

Report on Internal Control Over Compliance

Management of West Central Community Action is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered the Agency's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with OMB Circular A-133, but not for the purpose of expressing an opinion on the effectiveness of the Agency's internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the Agency's internal control over compliance.

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. A material weakness in internal control over compliance is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. A significant deficiency in internal control over compliance is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of OMB Circular A-133. Accordingly, this report is not suitable for any other purpose.

Annex, Bell, Hyman & Co. P.C.

Atlantic, Iowa
January 26, 2016

WEST CENTRAL COMMUNITY ACTION

Schedule of Findings and Questioned Costs

Year ended September 30, 2015

PART I: Summary of the Independent Auditor's Results

Financial Statements

- (a) Type of auditor's report issued:
- Unmodified
- (b) Internal control over financial reporting:
- Material weakness(es) identified? _____ yes X no
 - Significant deficiency(ies) identified? _____ yes X none reported
- (c) Noncompliance material to financial statements noted? _____ yes X no

Federal Awards

- (d) Internal control over major programs:
- Material weakness(es) identified? _____ yes X no
 - Significant deficiency(ies) identified? _____ yes X none reported
- (e) Type of auditor's report issued on compliance for major programs:
- Unmodified
- (f) Any audit findings disclosed that are required to be reported in accordance with Section 510(a) of the OMB Circular A-133? _____ yes X no
- (g) Identification of major programs:
- Low Income Home Energy Assistance Program:
- CFDA Number 93.568
- Special Supplemental Nutrition Program for Women, Infants and Children (WIC):
- CFDA Number 10.557
- (h) Dollar threshold used to distinguish between Type A and Type B programs: \$390,682.
- (i) Auditee qualified as low-risk auditee? X yes _____ no

WEST CENTRAL COMMUNITY ACTION

Schedule of Findings and Questioned Costs

Year ended September 30, 2015

Part II: Findings Related to the Financial Statements

INSTANCES OF NON-COMPLIANCE:

No matters were reported.

INTERNAL CONTROL DEFICIENCIES:

No matters were reported.

Part III: Findings and Questioned Costs for Federal Awards

INSTANCES OF NON- COMPLIANCE:

No matters were reported.

INTERNAL CONTROL DEFICIENCIES:

No matters were reported.

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS:

None

Part IV: Other Findings Related to Required Statutory Reporting:

No findings were noted for the year ended September 30, 2015.

* * *